

Balance Sheet
Governmental Funds
December 31, 2005

	General	Roads	2005 Bond Redemption	Capital Facilities Plan
Assets				
Cash & Cash Equivalents	\$ 3,261,962	\$ 3,167,738	\$ 1,443	\$ 4,809
Deposit with Fiscal Agent	347,743	-	-	-
Investments	9,465,051	3,418,132	2,339	6,236,307
Taxes Receivable	350,944	315,722	-	-
Accounts Receivable	26,641	14,718	-	-
Interest Receivable	260,933	-	3	44,550
Other Current Receivables	-	921	-	-
Due from Other Funds	8,436	15,902	-	-
Interfund Loan Receivable	39,000	-	-	-
Due from Other Governmental Units	1,074,311	1,152,730	-	86,973
Inventories	1,179	-	-	-
Prepayments	-	8,722	-	-
Notes/Contracts Receivable	1,533,132	655,833	-	-
Total Assets	\$ 16,369,332	\$ 8,750,418	\$ 3,785	\$ 6,372,639
Liabilities and Fund Balance				
Accounts/Vouchers Payable	\$ 810,874	\$ 487,030	\$ -	\$ -
Retainage Payable	12,252	-	-	-
Due to Other Funds	183,566	274,645	-	851
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	10,276	6,395	-	31
Accrued Employee Benefits	546,790	224,593	-	-
Revenue Collected in Advance	24,137	-	-	-
Custodial Accounts	350,758	167	-	-
Deferred Revenue	350,944	971,556	-	-
Total Liabilities	2,289,597	1,964,386	-	882
Fund Balance				
Unreserved, reported in:				
General Fund	12,579,735	-	-	-
Special Revenue Funds	-	6,786,032	-	-
Debt Service Funds	-	-	3,785	-
Capital Project Funds	-	-	-	6,371,757
Designated for Other Purposes	1,500,000	-	-	-
Total Equity & Other Credits	14,079,735	6,786,032	3,785	6,371,757
Total Liabilities and Fund Balance	\$ 16,369,332	\$ 8,750,418	\$ 3,785	\$ 6,372,639

See Accompanying Notes to Financial Statements

Balance Sheet
Governmental Funds
December 31, 2005

	Other Governmental Funds	Total Governmental Funds
Assets		
Cash & Cash Equivalents	\$ 3,436,845	\$ 9,872,797
Deposit with Fiscal Agent	-	347,743
Investments	8,510,601	27,632,430
Taxes Receivable	41,630	708,296
Accounts Receivable	52,928	94,287
Interest Receivable	26,517	332,003
Other Current Receivables	-	921
Due from Other Funds	56,228	80,566
Interfund Loan Receivable	-	39,000
Due from Other Governmental Units	1,410,951	3,724,965
Inventories	-	1,179
Prepayments	16,987	25,709
Notes/Contracts Receivable	-	2,188,965
Total Assets	\$ 13,552,687	\$ 45,048,861
Liabilities and Fund Balance		
Accounts/Vouchers Payable	\$ 281,674	\$ 1,579,578
Retainage Payable	-	12,252
Due to Other Funds	141,950	601,012
Interfund Loans payable	30,000	30,000
Due to Other Governmental Units	148,264	164,966
Accrued Employee Benefits	171,337	942,720
Revenue Collected in Advance	107,276	131,413
Custodial Accounts	26,396	377,321
Deferred Revenue	41,630	1,364,130
Total Liabilities	948,527	5,203,392
Fund Balance		
Unreserved, reported in:		
General Fund	-	12,579,735
Special Revenue Funds	11,005,918	17,791,950
Debt Service Funds	7,840	11,625
Capital Project Funds	1,590,402	7,962,159
Designated for Other Purposes	-	1,500,000
Total Equity & Other Credits	12,604,160	39,845,469
Total Liabilities and Fund Balance	\$ 13,552,687	\$ 45,048,861

See Accompanying Notes to Financial Statements